

**Illinois Department of Revenue
Regulations**

Title 86 Part 190 Section 190.160 When Out-of-State Rentors Must Register to Collect Automobile Renting Use Tax
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TITLE 86: REVENUE

**PART 190
AUTOMOBILE RENTING USE TAX**

SUBPART E: REGISTRATION OF OUT-OF-STATE RENTORS

Section 190.160 When Out-of-State Rentors Must Register to Collect Automobile Renting Use Tax

- a) A rentor who is registered under the Automobile Renting Occupation and Use Tax Act need not obtain a separate Certificate of Registration under the Automobile Renting Occupation and Use Tax Act. However, any automobile rentor maintaining a place of business in this State, if not registered under the Automobile Renting Occupation and Use Tax Act must apply to the Department for a Certificate of Registration on an application form furnished by the Department. Each such rentor shall list with the Department the names and addresses of all agents operating in this State and the location of any and all distribution points, warehouses, offices or other places of business in this State.
- b) For a definition of "rentor maintaining a place of business in this State", see Section 190.110(a) of this Part.
- c) Every rentor maintaining a place of business in this State must act as an Automobile Renting Use Tax collector for this State when that rentor makes delivery of the rental automobile to the rentee in Illinois even though that rentor does not incur any Automobile Renting Occupation Tax liability as a result of the transaction. For example:
 - 1) Out-of-State rentors having Illinois rental outlets which are subject to the Automobile Renting Occupation and Use Tax Act are required to collect and remit Automobile Renting Use Tax, as such, when shipping or delivering rental automobiles to renters in Illinois, from outside Illinois in transactions which have no connection with the Illinois rental outlets. This is true even though the interstate delivery would not subject the out-of-State rentor to Automobile Renting Occupation Tax.
 - 2) Out-of-State rentors having any kind of business in Illinois or any kind of representative or agent either stationed in Illinois or coming into Illinois from time to time must collect and remit Automobile Renting Use Tax, as such, when shipping or delivering the automobile to the rentee in Illinois. This is true even though the rentor would not incur Automobile Renting Occupation Tax liability on the transaction because the Illinois agent has no authority to accept orders so as to create Illinois rental contracts but is authorized only to solicit orders in Illinois for acceptance by the rentor outside Illinois and because the automobile is not located in Illinois at the time it is rented.

(Source: Amended at ___ Ill. Reg. ___, effective _____)